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(SUPPLEMENTAL.)

BANGALORE, THURSDAY, APRIL 5, 1951.

PART IV

Section 2-A

BILLS, SELECT COMMITTEE REPORTS, IF ANY, THEREON AND ACTS AND ORDINANCES OF MYSORE.

NOTIFICATION.

No. 9—L.A., Bangalore, dated 4th April 1951.

As required by the Standing Order 36 of the Legislative Assembly Standing Orders, the following report of the Select Committee on the Mysore Cinematograph Entertainment Tax Bill, 1951, with the amended Bill is hereby published.

Report of the Select Committee on the Mysore Cinematograph Entertainment Tax Bill, 1951.

(*Presented on 3rd April* 1951.)

We, the members of the Select Committee to which the Mysore Cinematograph Entertainment Tax Bill, 1951, was referred, have considered the Bill in detail and have the honour to submit the following report :—

The Bill is intended to provide for the levy of an additional tax on cinematograph entertainments. The

basis of calculation of the tax is set out in clause 3. Under this clause, touring talkies will be taxed on the number of shows, whereas other cinemas will be taxed on the basis of their seating capacity. We are of the view that the purpose of the Bill will be better served if the principle adopted in the case of touring talkies is also extended to the case of the other cinemas and the tax is levied in their case also on the number of shows, a difference however being recognised in regard to the rate of tax depending on seating capacity. We are of the opinion that a fair and equitable basis will be as follows :—

Cinematograph shows liable for tax	Rate of tax per show		
	For cinemas with a seating capacity not exceeding 500	For cinemas with a seating capacity exceeding 500 but not exceeding 800	For cinemas with a seating capacity exceeding 800
	R	Rs.	Rs.
(*a*) Entertainments other than those held with cinematograph apparatus and plant taken from place to place—			
(i) held in the Cities of Bangalore, Mysore and Davangere and in Kolar Gold Fields Sanitary Board area ;	5	7	10
(ii) held in the Towns of Kolar, Tumkur, Chitaldrug, Shimoga, Chikmagalur, Hassan and Mandya ;	3	5	7
(iii) held in any other area in the State.	2	3	4
(*b*) Entertainments held with cinematograph apparatus and plants taken from place to place			Rs. 2 per show

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But a doubt has been felt whether such an amendment would not attract the provisions of article 207 of the Constitution of India and whether it is permissible for the Select Committee to recommend this amendment. In order to place the matter beyond all doubt, we consider it desirable that this change is effected by means of an amendment to be moved in the Assembly with the recommendation of the Rajpramukh as required by article 207 and we express the hope that Government will do so.

CLAUSE 4.

We are of the opinion that the penalty for non-payment should be limited to cases of fraudulent evasion and we recommend that item (*a*) of this clause may be deleted.

The Bill was published in the *Mysore Gazette* Extraordinary, dated 26th March 1951. In our opinion the Bill has not been so altered as to require republication.

H. C. DASAPPA (*Chairman*).
V. M. MASCARENHAS.
V. S. NARAYANA RAO.
M. L. NANJARAJA URS.
H. SIDDAVEERAPPA.
M. GOVINDA REDDY.
T. SUBRAMANYA.
M. N. JOIS.

BANGALORE,
3rd April 1951.

Sriyuts H. C. Linga Reddy, B. Hutche Gowda, K. V. Shankara Gowda were not present at the meeting of the Select Committee.

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(As amended by the Select Committee.)

(Words underlined or sidelined indicate the amendments suggested by the Committee, asterisks indicate omissions.)

THE MYSORE CINEMATOGRAPH ENTERTAINMENT TAX BILL, 1951.

A Bill to provide for the levy of an additional tax on cinematograph entertainments in the State of Mysore.

Whereas it is expedient to provide for the levy of an additional tax on cinematograph entertainments in the State of Mysore ; Preamble.

It is hereby enacted as follows.—

1 (1) This Act may be called the Mysore Cinematograph Entertainments Tax Act, 1951. Short title, extent and commencement.

(2) It extends to the whole of the State of Mysore.

(3) It shall come into force on the first day of April, 1951.

2. In this Act, unless there is anything repugnant in the subject or context,— Definitions.

(1) "cinematograph entertainment" means any cinematograph exhibition held in any place to which persons are admitted on payment ;

(2) "Government" means the State Government;

(3) "notification" means a notification published in the *Mysore Gazette* ;

(4) "prescribed" means prescribed by rules made under this Act ;

(5) "proprietor" in relation to any cinematograph entertainment, includes any person responsible for the management thereof.

Tax on cinematograph entertainments.

3. (1) There shall be charged, levied and paid to the Government, a tax on cinematograph entertainments, hereinafter referred to as the cinematograph tax, calculated at the following rates, namely :—

Cinematograph entertainments liable to tax	*Rate of tax.*
(*a*) Entertainments other than those held with cinematograph apparatus and plant taken from place to place.—	For every seat provided for persons admitted to the place of entertainment—
(i) held in the Cities of Bangalore, Mysore and Davangere and in the Kolar Gold Fields Sanitary Board Area;	one rupee and eight annas per mensem.
(ii) held in the Towns of Kolar, Tumkur, Chitaldrug, Shimoga Chickmagalur, Hassan and Mandya;	one rupee per mensem.
(iii) held in any other area in the State.	twelve annas per mensem.
(*b*) Entertainments held with cinematograph apparatus and plant taken from place to place.	Two rupees and eight annas for every show.

(2) The tax under sub-section (1), shall be recoverable from the proprietor.

(3) The tax under sub-section (1), shall be assessed, levied and collected in such manner and in such instalments as may be prescribed.

Penalty for non-payment of tax.

4. The proprietor of a cinematograph entertainment who,—

(*a*) * * * * *

fraudulently evades the payment of any cinematograph-tax due under this Act;

shall, on conviction, be liable in respect of each such offence, to a fine which may extend to five hundred

rupees, and shall in addition be liable to pay one and one-fourth times the tax which should have been paid.

Exemptions.

5. The Government may, by general or special order, exempt any cinematograph entertainment or class of cinematograph entertainments from payment of the cinematograph tax.

Recoveries.

6. (1) Any sum due on account of the cinematograph tax, shall be recoverable by the Government as an arrear of land revenue.

(2) Any fine imposed under this Act, shall be recovered in the manner provided in the Code of Criminal Procedure, 1898, for the recovery of fines.

Power to make rules.

7. (1) The Government may, by notification, make rules for the purpose of carrying out the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing provision, such rules may provide for the following matters:—

(*a*) the manner of assessment and levy of the cinematograph tax payable by any proprietor for any year or part thereof;

(*b*) the proper maintenance of accounts and submission of returns;

(*c*) the time and manner of payment and collection of the cinematograph tax;

(*d*) the duties and powers of officers appointed for enforcing the provisions of this Act; and

(*e*) the issue of passes by the proprietors of cinematograph entertainment for the admission of officers who have to perform any duty in connection therewith or any other duty imposed upon them by law.

(3) Any person who acts in contravention of, or fails to comply with, any rule made under sub-section (1), or sub-section (2) shall, on conviction, before a Magistrate be liable in respect of each offence to a fine not exceeding five hundred rupees.

Power of Government to delegate certain powers.

8. The Government may, by notification, delegate all or any of their powers under this Act, except those conferred on them by section 7 and by this section, to any officer subordinate to the Government.

Application of other Acts not affected.

9. The provisions of this Act are in addition to, and not in derogation of any other Act for the time being in force, relating to the levy of any tax on entertainments and amusements.

G. S. VENKATARAMANA IYER,
Secretary,
Mysore Legislature.

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